

2. Direct labour costs	
Factory wages	
Medical Aid contributions	
Direct labour cost	
3. Factory overhead costs	
Consumables stores	
Factory electricity	
Maintenance on factory equipment	
Factory rent	
Depreciation	
Factory overhead costs	

4. Cost of finished goods sold / Finished Goods	
Opening stock of finished goods	
Cost of finished goods produced during the year	
Closing stock of finished goods	
Cost of finished goods sold / Cost of sales	

13.4.3	Calculate the following:
	(a) The unit cost of production of each pool filter.
	$793\ 600 \div 3\ 280 = \underline{\underline{R241.95}}$
	(b) The selling price of each pool filter.
	$1\ 500\ 000 \div 4\ 000 = \underline{\underline{R375}}$
	(c) The mark-up % on each pool filter.
	$\frac{133.05}{241.95} \times 100 = \underline{\underline{55\%}}$